

Bill No. SB 4-D

Barcode 904692

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Deutch) recommended the following amendment:

Senate Amendment

On page 41, line 17, through
page 44, line 6, delete those lines

and insert:

Section 21. Section 200.186, Florida Statutes, is created to read:

200.186 Maximum millage rates for the 2008-2009 fiscal year.--

(1) In the 2008-2009 fiscal year, a county, municipal service taxing units of that county, and special districts dependent to that county; a municipality and special districts dependent to that municipality; and an independent special district may levy a maximum millage rate that is determined as follows:

(a) The maximum millage rate shall be the rolled-back rate calculated pursuant to s. 200.065 and adjusted for growth in per capita Florida personal income.

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1 (b) If approved by a two-thirds vote of the governing
2 body, a rate may be levied in excess of the rate calculated
3 pursuant to paragraph (a).

4 (2) Any county or municipality that is in violation of
5 this section shall forfeit the distribution of the local
6 government half-cent sales tax revenues during the 12 months
7 following a determination of noncompliance by the Department
8 of Revenue, subject to the conditions provided in ss. 200.065
9 and 218.63.

10 (3) The millage rate of a county or municipality,
11 municipal service taxing unit of that county, and any special
12 district dependent to that county or municipality may exceed
13 the maximum millage rate calculated pursuant to this section
14 if the total county ad valorem taxes levied or total municipal
15 ad valorem taxes levied, as defined in s. 200.001, do not
16 exceed the maximum total county ad valorem taxes levied or
17 maximum total municipal ad valorem taxes levied, as defined in
18 s. 200.001, respectively. Total ad valorem taxes levied may
19 exceed the maximum calculated pursuant to this section as a
20 result of an increase in taxable value above that certified in
21 s. 200.065(1) if such increase is less than the percentage
22 amounts contained in s. 200.065(6); however, if such increase
23 in taxable value exceeds the percentage amounts contained in
24 s. 200.065(6), millage rates subject to this section must be
25 reduced so that total taxes levied do not exceed the maximum.
26 Any unit of government operating under a home rule charter
27 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
28 Constitution of 1885, as preserved by s. 6(e), Art. VIII of
29 the State Constitution of 1968, which is granted the authority
30 in the State Constitution to exercise all the powers conferred
31 now or hereafter by general law upon municipalities and which

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1 exercises such powers in the unincorporated area shall be
2 recognized as a municipality under this section.

3 (4) If the amendments to the State Constitution
4 contained in SJR 2-D or HJR 7001-D revising the homestead tax
5 exemption and providing an exemption from ad valorem taxation
6 for tangible personal property, are approved by a vote of the
7 electors, this section shall supersede the provisions of s.
8 200.185(5).

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